

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 290.2

NOTICE OF REMOVAL OF SHIPMENT

- 290.198 Preparation.
- 290.199 Disposition.
- 290.200 Transfers between factories and export warehouses.
- 290.201 Return to manufacturer or customs warehouse proprietor.
- 290.202 To officers of the armed forces for subsequent exportation.
- 290.203 To noncontiguous foreign countries and possessions of the United States.
- 290.204 To a Federal department or agency.
- 290.205 To contiguous foreign countries.
- 290.206 To Government vessels and aircraft for consumption as supplies.
- 290.207 To commercial vessels and aircraft for consumption as supplies.
- 290.207a To a foreign-trade zone.
- 290.208 For export by parcel post.

MISCELLANEOUS PROVISIONS

- 290.209 Diversion of shipment to another consignee.
- 290.210 Return of shipment to factory or export warehouse.
- 290.211 [Reserved]
- 290.212 Delay in lading at port of exportation.
- 290.213 Destruction of tobacco products, and cigarette papers and tubes.

Subpart K—Drawback of Tax

- 290.221 Application of drawback of tax.
- 290.222 Claim.
- 290.223 Drawback bond.
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- 290.225 Delivery of tobacco products, or cigarette papers or tubes for export other than by parcel post.
- 290.226 Delivery of tobacco products, and cigarette papers and tubes for export by parcel post.
- 290.227 Customs procedure.
- 290.228 Landing certificate.
- 290.229 Collateral evidence as to landing.
- 290.230 Proof of loss.
- 290.231 Extension of time.
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- 290.241 Shipment restricted.
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- 290.244 Amount of bond.
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- 290.248 Packages.

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- 290.250 Indecent or immoral material.
- 290.251 Mark.
- 290.252 Label or notice.
- 290.253 Tax classification for cigars.
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CONSIGNMENT OF SHIPMENT

- 290.255 Consignment of cigars.

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- 290.256 Preparation.
- 290.257 Disposition.
- 290.258 To officers of the armed forces for subsequent exportation.
- 290.259 To noncontiguous foreign countries and possessions of the United States.
- 290.260 To a Federal department or agency.
- 290.261 To contiguous foreign countries.
- 290.262 To Government vessels and aircraft for consumption as supplies.
- 290.263 To commercial vessels and aircraft for consumption as supplies.
- 290.264 To export warehouses.
- 290.264a To a foreign-trade zone.
- 290.265 For export by parcel post.

RETURN OF SHIPMENT

- 290.266 Return of cigars from export warehouses.
- 290.267 Return of cigars from other sources.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

Subpart A—Scope of Regulations

§ 290.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.

This part contains the regulations relating to the exportation (including supplies for vessels and aircraft) of tobacco products and cigarette papers and tubes, without payment of tax; the qualification of, and operations by, export warehouse proprietors; and the allowance of drawback of tax paid on tobacco products, and cigarette papers and tubes exported.

[T.D. 6871, 31 FR 48, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.2 Forms prescribed.

(a) The Director is authorized to prescribe all forms required by this part. All of the information called for in

each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part.

(b) Requests for forms should be mailed to the ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46922, Sept. 23, 1981, as amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-372, 61 FR 20725, May 8, 1996]

Subpart B—Definitions

§ 290.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms shall have the meanings given in this section, unless the context clearly indicates otherwise. Words in the plural form shall include the singular, and vice versa, and words indicating the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not listed which are in the same general class.

Associate Director (Compliance Operations). The Associate Director (Compliance Operations) in the Bureau of Alcohol, Tobacco and Firearms, who is responsible to, and functions under the direction and supervision of, the Director.

ATF officer. An officer of the Bureau of Alcohol, Tobacco and Firearms (ATF), authorized to perform any function relating to the administration or enforcement of this part.

Cigar. Any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette within the definition of “cigarette” given in this section).

Cigarette. (a) Any roll of tobacco wrapped in paper or in any substance not containing tobacco, and

(b) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers

as a cigarette described in paragraph (a) of this definition.

Chewing tobacco. Any leaf tobacco that is not intended to be smoked.

Cigarette paper. Paper, or other material except tobacco, prepared for use as a cigarette wrapper.

Cigarette papers. Taxable books or sets of cigarette papers.

Cigarette tube. Cigarette paper made into a hollow cylinder for use in making cigarettes.

Customs warehouse. A customs bonded manufacturing warehouse, class 6, where cigars are manufactured of imported tobacco.

Director. The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, DC.

District director of customs. The district director of customs at a headquarters port of the district (except the district of New York, N.Y.); the area directors of customs in the district of New York, N.Y.; and the port director at a port not designated as a headquarters port.

Exportation or export. A severance of tobacco products or cigarette papers or tubes from the mass of things belonging to the United States with the intention of uniting them to the mass of things belonging to some foreign country. For the purposes of this part, shipment from the United States to Puerto Rico, the Virgin Islands, or a possession of the United States, shall be deemed exportation, as will the clearance from the United States of tobacco products and cigarette papers and tubes for consumption beyond the jurisdiction of the internal revenue laws of the United States, i.e., beyond the 3-mile limit or international boundary, as the case may be.

Export warehouse. A bonded internal revenue warehouse for the storage of tobacco products and cigarette papers and tubes, upon which the internal revenue tax has not been paid, for subsequent shipment to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, or for consumption beyond the jurisdiction of the internal revenue laws of the United States.

Export warehouse proprietor. Any person who operates an export warehouse.